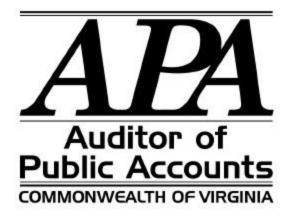
DELORES C. HARRIS GENERAL RECEIVER OF THE CIRCUIT COURT of the CITY OF CHARLOTTESVILLE

REPORT ON AUDIT FOR THE PERIOD JULY 1, 1998 THROUGH JUNE 30, 2000



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September 19, 2000

The Honorable Lloyd C. Sullenberger Chief Judge of the Circuit Court Charlottesville, Virginia

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statement of assets and liabilities arising from cash transactions of

DELORES C. HARRIS GENERAL RECEIVER OF THE CIRCUIT COURT of the CITY OF CHARLOTTESVILLE

as of June 30, 2000, and the related statement of cash receipts and disbursements for the period July 1, 1998 through June 30, 2000. All records supporting these financial statements are the responsibility of the General Receiver. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the General Receiver of the Circuit Court of the City of Charlottesville as of June 30, 2000, and the cash receipts and disbursements for the period July 1, 1998 through June 30, 2000, on the basis of accounting described in Note 1.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb whb:6

COUNTY OF PULASKI GENERAL RECEIVER OF THE CIRCUIT COURT STATEMENT OF ASSETS AND LIABILITIES

Total

As of June 30, 1999	Exhibit A
ASSETS	
Cash	\$826,266
LIABILITIE	S
Trust funds	\$ 824,214
Bond premium account	743
General Receiver fees	1,309

\$826,266

The accompanying notes to financial statements are an integral part of this statement.

COUNTY OF PULASKI GENERAL RECEIVER OF THE CIRCUIT COURT STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS For the Period July 1, 1997 through June 30, 1999

For the Period July 1, 1997 through June 30, 1999				Exhibit A-1
	Balance			Balance
	July 1,		Disburse-	June 30,
	1997	Receipts	ments	1999
Trust funds	\$ 915,836	\$ 191,566	\$ 283,189	\$ 824,214
Bond premium account	682	5,344	5,282	743
General Receiver fees	2,191	5,607	6,489	1,309
Total receipts, disbursements and balances	\$ 918,709	\$ 202,517	\$ 294,960	\$ 826,266

The accompanying notes to financial statements are an integral part of this statement.

CITY OF CHARLOTTESVILLE

GENERAL RECEIVER OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS

AS OF JUNE 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the General Receiver of the Circuit Court of the City of Charlottesville have been prepared using the cash basis of accounting. Under the cash basis of accounting, revenues are recorded when received in cash and disbursements are recorded when made.

2. SURETY BOND

The General Receiver was bonded under a Trust Fund Administrators Bond with the Firemen's Insurance Company of Newark, New Jersey, as surety.